

Meeting Information

Meeting Name: GL General Ledger Overview (External)
Scribe: DeVal Lott
Facilitator: Todd Hall/Eloise Walker
Date: June 29, 2005
Time: 9:00pm – 11:30pm
Location: Suite 1514A West Tower

Invitees/Attendees

+ In attendance, - Absent, # Substitute, *Other

	Name	Organization/Department	Substituting For
+	Alan Ross	Revenue	
+	Alenka McElhaney	DOT	
+	Amy Stancil	DMVS	
+	Sherry Carr	DJJ	
+	Vita Jordan	DJJ	
+	Sheryl Edwards	DJJ	
+	Randy Trowell	DOE	
+	Margaret Sumner	DCA	
+	Bonnie Kline	DCA	
+	Bonnie Bean	GPB	
+	Gary McElroy	P&P	
+	Tim Wright	DOAS	
+	Randy Dennis	GAAOC	
+	Denise Glanton	DHR	
+	Denise Pace	GTA	

	Name	Organization/Department	Substituting For
+	Lisa Eason	DTAE	
+	Victor Bullington	DTAE	
+	Denise Vlasak	DTAE	
+	Elizabeth LaPrade	GPB	
+	Nora Wolfe	SAO	
+	Janice Brown	SAO	
+	Derek Barber	SAO	
+	Bart Haberbosch	SAO	
+	Thomas Clark	Accenture	
+	Susan Banks	SAO	
+	Lynn Stein	Accenture	
-	Robyn Underwood	LBO	
-	Jackie McDaniel	Audits	
-	John Sartain	DHR	
-	Traci West	GTA	
-	Chris Thomas	Forestry	
-	Brent Knowles	Audits	
	Project Staff		Role
+	Todd Hall	Accenture	GL Lead
+	Eloise Walker	SAO	SME GL

Agenda

Item No.	Topic	Presenter
1.	Introduction	Todd Hall
2.	Project Guiding Principles	Todd Hall
3.	Meeting Handouts	Todd Hall
4.	Topics for Discussion	Todd Hall/Eloise Walker
4A	Chartfield Redesign	Todd Hall
4B	Chartfield Maintenance	Todd Hall/Eloise Walker
4C	GL Ledgers	Todd Hall/Eloise Walker
4D	Journal Entry/Journal Processing	Todd Hall/Eloise Walker
4E	Allocations	Todd Hall/Eloise Walker
5	Conclusion	Todd Hall

Meeting Summary

Agenda Item No.	Main Points, Conclusions/Discussions, Decisions, Next Steps, Issues, New Action Items
1,2,3	Introduction, Project Guiding Principles, Meeting Handouts Introductions were made by the group. Fit Gap principles were discussed and the meeting handouts were distributed and discussed.

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4A	<p>Chartfield Redesign</p> <p>Two design decisions have been made to date. 1) Retain a separate GL Business Unit for each agency. 2) To incorporate a new Chart of Accounts structure</p> <p>The new structure will enable statewide reporting across agency lines, which is not currently supported in version 7.02</p> <p>Chartfield Changes:</p> <ul style="list-style-type: none"> • Program will be used in conjunction with the appropriations act • Funding Source replaces Program • Common object classes will be represented by account rollups • Department ID replaces Organization • Class replaces Sub-Class • Project replaces Project/Grant • Budget Period replaces Budget Year (based on budget date of document) <p>New Chartfields to version 8.8 include:</p> <ul style="list-style-type: none"> • Budget Reference (may be useful for Multi-Year Grants) • Product is to be used for agency needs • Special Purpose Chartfield is agency specified <p>Impact of new chartfield structure on upgrade:</p> <ul style="list-style-type: none"> • Commitment Control has to be rebuilt • Reports, Interfaces and Queries must be modified to include the new/changed chartfields • SAO must have the ability to report data across business units • With the addition of the two new chartfields (product and special purpose), agencies may follow best practices of one chartfield, one use • The project chartfield must be unique across all business units.

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4A (cont)	<p>Benefits of Change</p> <p>Fund</p> <ul style="list-style-type: none"> • Will enable fund reporting across business units • Will allow GAAP reporting of funds and fund types across business units • Removes appropriation indicators from fund definitions <p>Department ID</p> <ul style="list-style-type: none"> • Standardization of field usage to reflect organizational structure • Will enable each agency to structure data to reflect unique needs, within established guidelines <p>Class</p> <ul style="list-style-type: none"> • Available for future use if needed <p>Account</p> <ul style="list-style-type: none"> • Consistency of use among agencies will facilitate reporting at the account level detail <p>Program</p> <ul style="list-style-type: none"> • Will enable compliance with program budgeting • Will eliminate the need for agencies to account for program data in other chartfields • Will enable reporting at the program level • Allows the agency to monitor program budgets <p>Project</p> <ul style="list-style-type: none"> • Project is no longer a required chartfield • Will enable other agencies to use the Project Costing module in the future • Will enable inter-agency project reporting in the future, if desired • Enables each agency to define projects as desired. Must be used for project data <p>Product</p> <ul style="list-style-type: none"> • Will address functional gaps in current environment and will discourage agency usage of other chartfields to capture this type of information
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Agenda Item No.	Main Points, Conclusions/Discussions, Decisions, Next Steps, Issues, New Action Items
4A (cont)	Funding Source <ul style="list-style-type: none"> Will provide the ability to meet agency specific information needs Special Purpose <ul style="list-style-type: none"> Will provide an additional means for agencies to meet specific needs Budget Reference <ul style="list-style-type: none"> Will provide an additional means for agencies to meet specific needs
4B	Chartfield Maintenance Organization – These values are maintained by the Business Unit. Organizational trees are maintained by SAO Financial Systems. Program – These values are maintained by the Business Unit. This panel was customized to require the “Funding Type”, “ZBB Funding Type”, CFDA Number, and “Letter of Credit” in version 7.02 to capture funding grants. This customization will move forward into version 8.8. Project/Grant – These values are maintained by the Business Unit. Project trees are maintained by SAO Financial Systems. SpeedTypes – These values are maintained by the Business Unit and are used to facilitate data entry. Program Distribution – These values are maintained by the Business Unit. This feature is completely customized for the State of Georgia. This functionality allows the agencies to allocate expenses to the appropriate fund source at the transaction level. This customization will carry forward into version 8.8.

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4C	<p>GL Ledgers</p> <p>Ledgers in version 7.02</p> <p>There are three detail ledgers in the “Actuals” ledger group. The ledgers are: Actuals, GAAPActuals and FedsActuals. The current version 7.02 was customized to automatically generate transactions to all of the detail ledgers in the group if the actuals ledger group is selected on the journal header panel.</p> <p>Actuals Ledger – this ledger is used as the primary detail ledger for budgetary basis accounting. Encumbrance reversal entries are made at fiscal year end to create payables for encumbrance transactions.</p> <p>GAAPActuals Ledger – This ledger is a secondary ledger. Transactions posted to the Actuals ledger group auto generate to this ledger. The encumbrance reversal entries are not posted to this ledger. Transactions from Asset Management which reflect proprietary funds are posted to this ledger.</p> <p>FedsActuals Ledger – This ledger is similar to GAAPActuals ledger except revenue and expense balances are rolled forward each fiscal year end. This ledger is used for reporting requirements of applicable agencies. Not all agencies populate this ledger. This ledger is inception to date.</p> <p>GFAAG – Transactions posted to this ledger are associated with Asset Management for fixed assets used in governmental fund operations. Examples include: land, land improvements, buildings, vehicles and equipment.</p> <p>GLTDAG – This ledger is used to report the non-current portion of certain governmental long-term liabilities. Examples include: general obligation bond debt, claims and judgments, compensated absences and capital leases.</p> <p>Ledgers in version 8.8</p> <p>Changes to ledger structure</p> <ul style="list-style-type: none"> ➤ Actuals Ledger does not contain pre-encumbrance and encumbrance information ➤ Ledger_KK replaces Ledger_budg ➤ Specific ledgers will be created to capture Pre-encumbrance, encumbrances and expenses which were represented by columns with Ledger_budg. ➤ Reporting of encumbrances and pre-encumbrances will be a part of commitment control.

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	<p>Ledger Groups in version 8.8</p> <ul style="list-style-type: none"> ➤ “Actuals” is a fully populated Ledger group. This group contains ACTUALS AND FEDACTUALS Ledgers. Ledgers use the Modified Accrual Method of accounting. ➤ “Statutory” is an adjustment ledger group. Contains adjustment to a budgetary basis accounting method. ➤ “FL_Accrual” is an adjustment ledger group. Contains adjustments to a Full Accrual accounting method. ➤ GLTDAG ledger entries will be fed into the above ledgers, either Statutory or FL Accrual ➤ GFAAG ledger entries will be replaced by Asset Management books feeding into the FL_Accrual ledger. <p>Reporting on Combined Ledgers in version 8.8</p> <ul style="list-style-type: none"> ➤ The Actuals and FedActuals ledgers will continue to use the “Auto-Generate” functionality. The Statutory and FL_Accrual ledgers will contain adjustments and will not require the “Auto-Generate” feature. ➤ All agencies will be set up with the Actuals ledger as a Modified Accrual Ledger Group. ➤ Balances for the Budgetary Basis method of accounting will be the sum of transactions posted to the Actuals and Statutory Ledgers. ➤ Balances for the Full Accrual method of accounting will be the sum of transactions posted to the Actuals and FL_Accrual Ledgers.

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4D	<p>Journal Entry/Journal Processing</p> <p>Journal Entry/Journal Processing in version 7.02</p> <ul style="list-style-type: none"> ➤ Journal Entry allows users to post transactions to a specified ledger. ➤ Journal Entry Base Currency was customized to auto-gen into all ledger groups. If the Actuals Ledger Group is selected, the auto gen box defaults to checked and cannot be changed. The journal will update all established ledgers in the Ledger Group for a Business Unit. The ledger field will not be populated. There are several options for reversal journal entry. The “lines” panel of the journal entry was customized to require a valid vendor number in the ‘Reference’ field if the account is a travel or per diem account. This field will not be used in version 8.8. ➤ Standard Journal Entry allows users to set up templates and recurring journals. <p>Journal Entry/Journal Processing in version 8.8</p> <ul style="list-style-type: none"> ➤ The journal header page includes the “Auto Generate Lines” checkbox to be used in the same manner as in version 7.02. ➤ There are additional options included in version 8.8 for reversal journals. ➤ The Open Item field will be used to reflect vendor information for travel and per diem entries. ➤ Journals may be left in an ‘unbalanced’ status if necessary. Journals will be saved un-balanced. ➤ Journals will continue to be edited and budget checked in version 8.8. There is also the capability to override budget checking errors. ➤ The journal processing “unpost” function in version 8.8 will be tested to determine if the budget checking errors can be corrected on unposted journals. Copy journal with reverse signs will continue to be used as a work around if this correction has not been made in version 8.8. ➤ Multiple journals may be copied at one time. <p>Off-Line Journal Entry processing in version 8.8</p> <ul style="list-style-type: none"> ➤ Excel Journal Upload will be supported in version 8.8. Processing has not changed from version 7.02. Agencies must submit request to use the GL journal interface. Financial Systems approves the request and provides an interface template to the requesting agency. The agency then submits a file in the approved format and the file is processed by Financial Systems. Agency views uploaded journals on the Process Journal pages.

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4E	<p>Allocations</p> <p>The Allocations functionality has not changed from version 7.02 to version 8.8. Users may define allocations to determine not only how much cost to charge each department but what portion of that expense may be attributed to individual projects or products.</p> <p>Advantages of Allocations</p> <ul style="list-style-type: none"> ➤ Save allocation specifications for such recurring items as rent, utilities and administrative expenses each time they are allocated. ➤ Use TimeSpans (rolling time frames), to automate the determination of accounting periods of the allocations. ➤ Generate journal entries, edit and post them to update ledgers from the allocations process or choose to post them later in a separate process. ➤ Create calculations logs for a complete audit trail.
5	Conclusion

Action Item Review

Action Item (AI) No.	Date Open	Description	Action/Response
AI1.	6/29/05	Open Item field on Journal lines page	What is the length of this field?
AI2.	6/29/05	Copying journal lines	Do added lines copy to the new document?

Parking Lot items

Parking Lot Item No.	Parking Lot Items
PL1	There are no parking lot items for this session